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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Takayasu TANIGUCHI et al.**

Group Art Unit: **3761**

Application Number: **10/552,152**

Examiner: **Melanie Jo Hand**

Filed: **October 7, 2005**

Confirmation Number: **9203**

For: **WATER-ABSORBING RESIN COMPOUND**

Attorney Docket Number: **053170**

Customer Number: **38834**

PETITION FOR EXTENSION OF TIME

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

February 4, 2008

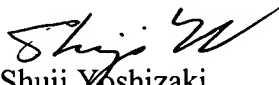
Sir:

Applicants petition the Commissioner for Patents to extend the time for response to the Office Action dated October 26, 2007 for one month from January 26, 2008 to February 26, 2008.

Attached please find a check in the amount of \$120.00 for the cost of the extension. If any additional fees are due in connection with this paper, please charge Deposit Account No. 50-2866.

Respectfully submitted,

WESTERMAN, HATTORI, DANIELS & ADRIAN, LLP


Shuji Yoshizaki

Limited Recognition

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SY/mt

Attachment: Check of \$120.00

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